

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

ERIC JON PHELPS,)	
)	Civil Action
Petitioner)	No. 07-CV-00374
)	
vs.)	
)	
THE UNITED STATES and)	
FULTON BANK,)	
)	
Respondents)	

O R D E R

NOW, this 30th day of January, 2008, upon consideration of the Complaint and Petition[]Petition to Quash Summons filed by petitioner Eric Jon Phelps pro se on January 29, 2007; upon consideration of the United States' Motion to Deny Petition to Quash and for Summary Enforcement of Summons, which motion was filed by respondent The United States on March 23, 2007; upon consideration of the Opposition to Motion to Deny to Quash and for Summary Enforcement of Summons, which opposition was filed by petitioner pro se on April 23, 2007; upon consideration of the United States' Reply to Petitioner's Memorandum in Support of its Motion to Deny Petition to Quash and for Summary Enforcement of Summons, and Opposition to Petitioner's Memorandum in Support of Motion to Quash, which reply was filed by respondent The United States on April 26, 2007; after oral argument held this date; and for the reasons articulated simultaneously on the record,

IT IS ORDERED that the Complaint and Petition[//]Petition to Quash Summons is denied.

IT IS FURTHER ORDERED that the United States' Motion to Deny Petition to Quash and for Summary Enforcement of Summons is granted.

IT IS FURTHER ORDERED that the summons issued by James Vrabel, a Revenue Agent of the Internal Revenue Service, to Fulton Bank on January 10, 2007, (1) was issued for a legitimate purpose; (2) the summoned testimony and the documents identified on the summons may be relevant to that determination; (3) the information sought is not already in the possession of the Internal Revenue Service; and (4) the administrative procedural steps required by the Internal Revenue Code have been followed.

IT IS FURTHER ORDERED that petitioner has failed to state a claim refuting this showing.

IT IS FURTHER ORDERED that the summons issued to, and served upon, Fulton Bank shall be and is enforced, and that Fulton Bank shall obey the summons served upon it and each and every requirement thereof, by attending, testifying, and producing the books, records, papers, and other data as required by the terms of the summons before Revenue Agent James Vrabel, or any authorized officer of the Internal Revenue Service, at such times and places as may hereinafter be fixed by Revenue Agent Vrabel, or any authorized officer of the Internal Revenue Service, or by this court, and by

permitting Revenue Agent Vrabel, or any authorized officer of the Internal Revenue Service, to examine the books, records, papers, and other data provided to the Internal Revenue Service by the summoned party in response to the summons served upon it.

BY THE COURT:

/s/ James Knoll Gardner

James Knoll Gardner
United States District Judge